

1975

1974 Annual Report Palmyra Maine

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1974

**ANNUAL
REPORT**



ANNUAL REPORT

OF THE

Municipal Officers

OF THE TOWN OF

PALMYRA, MAINE

For The Municipal Year

1974

This Report is Dedicated to



James W. Robinson

Descendant of pioneer family of Robinsons, who settled in Palmyra 1837.

James was an esteemed citizen, a devoted husband and father, also a kind friend and neighbor. He served his town as Tax Collector and Ballot Clerk. His friendly presence on Election Day will be sadly missed.

*Ringing bells for peace at the
end of Viet Nam War*

1974-75 TOWN OFFICERS



Selectmen, Assessors and Overseers of The Poor

JAMES W. SMITH - 1st

ELWOOD G. BRIDGE - 2nd

ROBERT J. TARDY - 3rd

CLARENCE C. FLETCHER
Treasurer

JOHN F. KING
Tax Collector

ELWOOD G. BRIDGE
Town Clerk

F. THERON MELVIN
Road Commissioner

EDWARD LANDRY '75

JANE RANDALL '77

Directors of S.A.D. No. 48

BECKY A. LANDRY
Health Officer

JOHN F. KING

CLAIR H. LEWIS

Constables

CLAIR H. LEWIS
Civil Defense Director

LISTON GOODRICH '79
WILLIAM BALL '75

ERNEST KURT '77
DONALD HILL '78

CHARLES RANDALL '76
Planning Board

JOSEPH MILLETT
WILLIAM BALL
ERNEST KURT
DONALD HILL

LEONARD CHADBOURNE
JOHN TIBBETTS
CLAIR LEWIS
LISTON GOODRICH

CHARLES RANDALL, Chairman

Budget Committee For 1975

Please bring Report to the Town Meeting.

CLAIR LEWIS
DAN SEE

ERNEST KURT
DIANA DYER

ARTHUR MARSTON
Recreation Committee

Representative to Legislature

DONALD M. HALL
RFD 1 Dover-Foxcroft, Maine 04426
564-2787

House of Representatives
State House Augusta, Maine 04330
289-3591 289-2866

TOWN WARRANT

Somerset,

State of Maine

To John F. King, a constable in the Town of Palmyra in the County of Somerset.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Palmyra, qualified by law to vote in Town affairs, to assemble in the Town Hall on Saturday, the eighth day of March, A.D. 1975 at ten o'clock in the forenoon to act on the following articles to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To examine the act on the reports of the Town Officers.

Art. 4. To choose three Selectmen, three Assessors, three Overseers of the Poor and fix compensation for the same.

Art. 5. To choose a Treasurer for the ensuing year and fix compensation for the same.

Art. 6. To choose a Tax Collector, and Constables and act on anything relating thereto.

Art. 7. To choose a Road Commissioner or act on anything relating thereto.

Art. 8. To fix compensation for Palmyra Planning Board.

Art. 9. To see if the Town will vote to elect a Budget Committee and act on anything relating thereto.

Art. 10. To choose all other necessary Town Officers for the ensuing year.

Art. 11. To choose a Director for a three year term on Administration District No. 48.

Art. 12. To see if the inhabitants of the Town will vote to give a discount on taxes paid on or before July 1st, 1975 or act on anything relating thereto.

**Budget Committee recommends: 2 percent
on or before July 1, 1975.**

Art. 13. To see if inhabitants of the Town will vote to charge interest on all unpaid taxes after such date as the Town shall determine, excepting, property owners over 65, or act on anything relating thereto.

**Budget Committee recommends: 6 percent
after February 1.**

Art. 14. To see if the Town will vote to close the books hereafter on February 1.

Budget Committee recommends: Accept

Art. 15. To see if the inhabitants of the Town will authorize the Selectmen to provide loan or loans in anticipation of taxes, for the purpose of paying the indebtedness of the Town, such loan or loans to be paid during the current municipal year out of money raised during the current year by taxes.

Art. 16. To see what sum of money the Town will vote to raise and appropriate for care of Cemeteries (Perpetual and Non-Perpetual) and act on anything relating thereto.

Art. 17. To see if the Town will vote to raise and appropriate such sums of money as may be necessary to pay for the following and act on anything relating thereto.

**Town Charges: Raise \$10,000.00
Town Poor: Raise \$2,500.00
Summer Roads: Raise \$6,000.00
Winter Roads: \$8,000.00 from Surplus
Outstanding Notes & Interest:
Raise \$500.00**

Art. 18. To see if the Town will vote to allow the selectmen to take overdrafts from surplus.

Art. 19. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Title 23 MRSA, Sections 1101, 1103, and 1104.

Budget Committee recommends: \$2,196.00

Art. 20. To see if the Town will vote to allow the selectmen to anticipate 1976 and 1977 State Aid Revenue and to borrow money for same.

Art. 21. To see if the Town will vote to raise and appropriate \$900.00 for Ambulance Service from the Hartland and St. Albans Emergency Unit.

Budget Committee recommends: \$900.00

Art. 22. To see if the Town will vote to raise and appropriate the sum of \$200.00 to cover Social Security.

Budget Committee recommends: \$200.00

Art. 23. To see what sum of money the Town will vote to raise and appropriate for the Senior Citizens of Palmyra or act on anything relating thereto.

Budget Committee recommends: \$300.00

Art. 24. To see if the Town will vote to raise and appropriate the sum of \$300.00 for use of Pittsfield Town Dump.

Budget Committee recommends: \$300.00

Art. 25. To see if the Town will vote to accept the following amounts for Perpetual Care of Cemetery lots - From James Robinson for lot 79 -- \$100.00, Roy Leavitt -- \$150.00, Florice Gipson -- \$100.00.

Art. 26. To see what sum of money the Town will vote to raise and appropriate for repair of the Town Hall.

Budget Committee recommends: \$1,500.00

Art. 27. To see if the inhabitants of the Town will vote to put the snowmobile registration money received from the State Inland Fish and Game Division into escrow for general recreational purposes and to authorize the selectmen to appoint five citizens in addition to the selectmen to form a Palmyra Recreation Committee for the purpose of developing and maintaining recreational programs for the community and to recommend to the selectmen the expenditure of such sums as they deem necessary.

Budget Committee recommends: Accept

Art. 28. To see if the Town will vote to have the town mapped for valuation purposes by a company specializing in this type of work, the cost of which would be taken from Revenue Sharing funds, the cost to be approximately \$12,000.00 of which \$8,000.00 would be paid the first and \$4,000.00 the second year.

Art. 29. To see if the Town will vote to authorize the selectmen, on behalf of the Town, to sell and dispose of any Town-Owned Property and Real Estate acquired for non-payment of taxes thereon, on such terms as they may deem advisable by Sealed Bid only and to execute quit-claim deeds for such property. The selectmen shall have the right to accept or reject any or all bids.

Art. 30. To see if the Town will vote to raise and appropriate \$251.00 to be paid to the Maine Municipal Association for 1974 dues.

Budget Committee recommends: \$251.00

Art. 31. To see if the Town will vote to accept maintenance of the Cook Road so-called.

Art. 32. To see what sum of money the Town will vote to raise and appropriate for use by the Planning Board for expenses in connection with Planning Board business.

Budget Committee recommends: \$100.00

Art. 33. To see if the Town will vote to raise and appropriate the sum of \$600.00 for control of White Pine Blister by the Dept. of Forestry in the Town of Palmyra.

Art. 34. To see if the Town will vote to take \$10,000.00 from Revenue Sharing funds for purchase of new truck and body to replace 1968 Ford.

Art. 35. To see if the Town will vote to raise and appropriate \$5,000 to cover balance of the new truck.

Art. 36. To see if the Town will vote to enact the ordinance entitled Building Ordinance, Town of Palmyra, Maine.

BUILDING ORDINANCE TOWN OF PALMYRA, MAINE

SECTION I Introduction and Purpose

The purpose of this ordinance is to protect the values of the Town of Palmyra and to promote the health, safety and welfare of the inhabitants of the Town by regulating the location and minimum construction standards for new construction, additions and replacement of buildings.

SECTION II Definitions

A. Dwelling: A building used for family occupancy, a home. A mobile home shall be considered a dwelling.

B. Lot: A parcel of land.

C. Accessory buildings: Buildings adjacent to dwellings but not used for occupancy.

D. Board: Planning Board of the Town of Palmyra.

E. Building: Any structure including dwellings and accessory buildings.

SECTION III Location

A. Lot size: The minimum size of a lot for any dwelling shall be 40,000 square feet and shall have a minimum road frontage of 150 feet unless otherwise approved by the Board.

Exceptions:

1. Existing dwellings that burn if replaced on existing lot.

2. Lot located in Shoreland Zone as defined in the Town of Palmyra Shoreland Zoning Ordinance shall comply with that ordinance.

B. Set-back: All buildings shall be set back at least 75 feet from the center of the right-of-way and no dwelling shall be located nearer than 25 feet from the property line.

SECTION IV Minimum Construction Standards

All construction on dwellings shall meet the minimum requirements set forth below.

A. Foundations: All dwellings shall be set upon a solid foundation of ledge, concrete, stone, or other masonry and shall extend, with the exception of ledge, 6 inches below the frost line. Concrete slabs shall be permitted when properly constructed with a minimum of 4-inches reinforced concrete on a minimum of 18 inches of compacted gravel.

B. Outside Wall Construction: The outside walls of all dwellings shall be constructed of materials commonly used for permanent outside construction. Felt paper or roofing paper can be used as outside covering on walls and roofs only within 1 1-2 years from the start of construction.

C. All dwellings shall have a source of potable water.

D. All mobile homes shall be enclosed with a rigid material from floor level to ground or foundation level.

SECTION V Administration:

A. The selectmen shall appoint a Municipal Building Inspector annually within 30 days after the annual spring Town Meeting who will be charged with enforcing this ordinance.

B. Building Permits:

1. Any person, firm, corporation, or organization undertaking to erect a dwelling shall first secure a building permit from the local building inspector. Permits shall be good for 1 1-2 years from the date of issue. The applicant shall accompany the application for a permit with sketches or plan of proposed dwelling on its lot. The applicant shall allow the building inspector time and access to the property for the purpose of inspection to ascertain conformance with this ordinance. The fee for the building permit shall be \$10.00 and shall be payable to the Town of Palmyra.

2. Prior to applying for a building permit, the applicant shall have a valid State of Maine Plumbing Permit.

3. A building permit is required for the construction of new dwellings only.

SECTION VI Appeals

A. In the absence of a Town Appeals Board the Planning Board shall serve as a Board of Appeals. The Board has the authority to grant a variance from the terms of this ordinance where necessary to avoid undue hardships, provided there is no substantial departure from the intent of this ordinance and provided the public health or safety is not threatened.

B. Any ruling of the building inspector may be appealed to the Appeals Board (or Planning Board) and to the District Court under the Laws of the State of Maine.

SECTION VII Enforcement

A. Whenever the Selectmen or Building Inspector is satisfied that the

provisions of this ordinance are being violated he shall notify the person responsible for the violation in writing. The building in violation shall be re-inspected seventy-two (72) hours after notification by the owner that the violation has been corrected.

B. Any violation of the provisions of this ordinance shall be considered a public nuisance and a threat to the public health and safety. The Selectmen, in the name of the Town of Palmyra, shall take appropriate legal action when a violation is found.

C. Any person or corporation found guilty of violating any provisions of this ordinance shall be subject to a fine of not more than \$10.00 for each offense if it is not corrected within 30 days of notification of violation. Each day after 30 days in which a violation is proved shall constitute a separate offense under this section.

SECTION VIII Changes and Amendments

A. Any changes or amendments of this ordinance must be made by the voters of the Town of Palmyra at an Annual or Special Town Meeting after due notice of the proposed change as required by the laws of the State of Maine.

SECTION IX General

A. Effective Date: This ordinance shall take effect upon its passage.

B. Validity: If any section, clause, provision or phrase of this ordinance shall be held to be invalid or unconstitutional by any court of competent authority, such holding shall not effect, impair or invalidate any other section clause, provision, portion or phrase of the ordinance.

C. Existing Building: Any building not used as a dwelling or any building not occupied as a dwelling at the time this ordinance is passed shall come under the provisions of this ordinance if it is as a dwelling after passage.

ARTICLE 37

To see if the Town will vote to accept the following resolution.

Flood Insurance Resolution

WHEREAS, certain areas of Palmyra are subject to periodic flooding from streams and rivers causing serious damages to properties within these areas and ponds; and

WHEREAS, relief is available in the form of Federally subsidized flood insurance as authorized by the National Flood Insurance Act of 1968; and

WHEREAS, it is the intent of The Town of Palmyra to require the recognition and evaluation of flood and-or mudslide hazards in all official actions relating to land use in the flood plain (and-or mudslide) areas having special flood hazards; and

WHEREAS, this body has the legal authority to adopt land use and control measures to reduce future flood losses pursuant to MRSA Title 30, Sections 1917, 2151, 4956, and 4962.

NOW THEREFORE, BE IT RESOLVED, that the Town of Palmyra hereby:

1. Assures the Federal Insurance Administration that it will enact as necessary, and maintain in force for those areas having flood or mudslide hazards, adequate land use and control measures with effective enforcement provisions consistent with the Criteria set forth in Section 1910 of the National Flood Insurance Program Regulations;

2. Vest the Palmyra Planning Board with the responsibility, authority, and

(a) Delineate or assist the Administrator, at his request, in delineating the limits of the areas having special flood hazards on available local maps of sufficient scale to identify the location of building sites.

(b) Provide such information as the Administrator may request concerning present uses and occupancy of the flood plain.

(c) Cooperate with Federal, State, and local agencies and private firms which undertake to study, survey, map, and identify flood plain or mudslide areas, and cooperate with neighboring communities with respect to management of adjoining flood plain areas in order to prevent aggravation of existing hazards.

(d) Submit on the anniversary date of the community's initial eligibility an annual report to the Administrator on the progress made during the past year within the community in the development and implementation of flood plain management measures.

3. Appoints The Palmyra Planning Board to maintain for public inspection and to furnish upon request a record of elevations (in relation to mean sea level) of the lowest floor (including basement) of all new or substantially improved structures located in the special flood hazard areas. If the lowest floor is below grade on one or more sides, the elevation of the floor immediately above must also be recorded.

4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the program.

Art. 38. To see if the Town will vote to enact an Ordinance relating to Flood Hazard Building Permit System and Review Procedure.

**ORDINANCE RELATING TO FLOOD HAZARD
BUILDING PERMIT SYSTEM
AND REVIEW PROCEDURE**

WHEREAS, the Town of Palmyra elects to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-448, as amended):

WHEREAS, The National Flood Insurance Program established in the aforesaid Act provides that maps shall be provided by the Federal Insurance Administration identifying those areas of the Town in the flood plain having a special flood hazard;

NOW, THEREFORE, BE IT RESOLVED by the Town of Palmyra as follows:

1. Permit. Before construction, relocation, replacement, or substantial enlargement or modification of any building has commenced in the special flood hazard area designated on the maps prepared in accordance with the National Flood Insurance Act of 1968, as amended, the owner or lessee, or the architect, engineer, contractor or builder employed by such owner or lessee shall obtain from the (Code Enforcement Officer, Planning Board or Selectmen)+ a permit covering such proposed work.

2. Application. The application for a permit shall be submitted in writing to the (Code Enforcement Officer, Planning Board, or Selectmen)+ and shall include:

- a. the name and address of applicant,
- b. an address or a map indicating the location of the construction site,
- c. a site plan showing location of existing and proposed structure(s), sewage disposal facilities, water supply, areas to be cut and filled and the lot dimensions,
- d. a statement of intended use of the proposed structure(s),
- e. a statement as to the type of sewage system proposed,
- f. specification of dimensions of the proposed structure(s) (length, width and height)
- g. the elevation (in relation to ground and mean sea level) of the lowest floor, including basement, and if the lowest floor is below grade on one or more sides, the elevation of the floor immediately above, and
- h. a copy of the plans and specifications of the proposed construction. This requirement may be modified by decision of the (Code Enforcement Officer, Planning Board or Selectmen)+ when in their opinion such information is or is not needed to determine the conformance of the proposed construction with this ordinance.

3. Fee. A permit fee of \$10.00 (ten dollars) shall be paid to the town clerk (for compensation of the Code Enforcement Officer) with a copy of the receipt to accompany the application.

4. Review. The (Code Enforcement Officer, Planning Board or Selectmen)+ shall review all aforesaid building permit applications to determine whether proposed building sites will be reasonably safe from flooding. Any construction, relocation, replacement or substantial enlargement or modification of any building, including prefabricated and mobile homes upon building sites in the special flood hazard area must:

- a. be designed or modified and anchored to prevent flotation, collapse or lateral movement of the structure,
- b. use construction material and utility equipment that are resistant to flood damage, and
- c. use construction methods and practices that will minimize flood damage.

5. Subdivision. The (Planning Board or Selectmen)+ shall, when reviewing subdivisions under 30 M.R.S.A. ss4956, assure that:

- a. all such proposals are consistent with the need to minimize flood damage,
- b. all public utilities and facilities, such as sewer, gas, electrical and water systems are located, elevated, and constructed to minimize or eliminate flood damages, and
- c. adequate drainage is provided so as to reduce exposure to flood hazards.

6. Plumbing. The Plumbing Inspector shall require new or replacement water supply systems and sanitary sewage systems to be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and require on-site waste disposal systems to be located so as to avoid impairment of them or contamination from them during flooding.

7. Regulations. The (Planning Board or Selectmen)+ may adopt any reasonable regulations that are consistent with and in furtherance of the objectives of sections 4, 5 and 6, above, that they deem necessary for the proper enforcement of said sections and which are consistent with State law.

8. Variances. The Board of Appeals may, upon written application of the affected landowner, grant a variance from the strict application of this Ordinance under the following conditions:

- a. the strict application of the terms of this Ordinance would result in undue hardship to the applicant or would not be in the best interest of the community, and
- b. the hardship is not the result of action taken by the applicant or a prior owner in violation of this Ordinance.

9. Appeals. The Board of Appeals may, upon written application of an aggrieved party and after public notice, hear appeals from determinations of the (Planning Board, Selectmen or Code Enforcement Officer)+ in the administration of this Ordinance. Such hearings shall be held in accordance with State laws. Following such hearing, the Board of Appeals may reverse the decision of the (Planning Board, Selectmen or Code Enforcement Officer)+ only upon a finding that the decision is clearly contrary to specific provisions of this Ordinance. An appeal may be taken within thirty days after any decision is rendered by the Board of Appeals, by any party to Superior Court in accordance with State Law.

10. Enforcement. It shall be the duty of the (Code Enforcement Officer or Planning Board)+ to enforce the provisions of this Ordinance. If the (Code Enforcement Officer or Planning Board)+ finds that any provision of this Ordinance is being violated, (he or they) shall notify in writing the person responsible for such violation indicating the nature of the violation and ordering the action necessary to correct it.

When the above action does not result in the correction or abatement of the violation, the Municipal Officers, upon notice from the (Code Enforcement Officer or Planning Board)+, are hereby authorized and directed to institute any and all actions, whether legal or equitable, necessary to the enforcement of this Ordinance. Any person who continues to violate any provision of this Ordinance after receiving notice of such violation shall be guilty of a misdemeanor subject to a fine of up to \$100.00 for each violation. Each day such a violation is continued is a separate offense.

Art. 39. To act on anything, not pertaining to the raising of money, that may legally come before any Town meeting or act on anything thereto.

The Registrar of Voters will be present to revise and correct the list of voters.

Hereof fail not to make due return of said warrant, with your doings thereon, on or before the day of said meeting.

Given under our hands at said Palmyra, this 12th day of February, A.D. 1975.

JAMES W. SMITH
ELWOOD G. BRIDGE
ROBERT J. TARDY

Selectmen of Palmyra

A true copy attest

JOHN F. KING
Constable of Palmyra

SELECTMEN'S REPORT

To the Citizens of Palmyra, Maine:

Your Board of Selectmen is pleased to report that the construction of the garage and renovations of the Town Hall is substantially complete. Foundation, heating system and toilet have been installed this past year. We are proposing to raise \$1500 to shingle the roof and finish off the toilet area. We intend to apply for CETA funds to provide the necessary labor for shingling the roof and also to upgrade all of the cemeteries this year.

A great deal of time was spent this year in the expenditure of \$5600 in flood money received to repair damage to our roads caused by last year's rains. You will notice in the Warrant a Flood Insurance Ordinance. It is necessary that we accept this if the Town is to receive flood damage monies in the future.

The legislature has mandated tax assessing districts with full time assessors by 1977. Tax mapping is part of this new requirement. Although the law might be changed to permit small towns to use part-time assessors, it is certain that tax mapping will have to be done. Tax maps are not only a necessary tool in equitable property assessment, but are of benefit to the general public as a source of reference in locating parcels of land. The question is not whether to map or not, but when to do it. We recommend that it be done now while funds are available and before the price goes up as demand increases before the deadline.

A few words about next year's appropriations--If the budget committee's recommendations are followed, we will not have an increase in the present 114 mill tax rate. By taking \$8000 from surplus we will have about \$24,000 left to operate on and should have a healthy surplus to draw from next year when we know there will be about a \$9000 increase in the school appropriation. The budget committee had recommended that an additional \$5000 be taken from surplus to pay the difference on the new truck. However, our figures indicate that this amount could be raised without an increase in the present mill rate. It is our intent to maintain an even tax rate, not to have a slight decrease this year followed by a drastic increase the next.

The Maine National Guard has accepted the construction of a new dam at Whites Pond as a project for August 1975. It appears that the \$1000 appropriated last year will be adequate to cover the cost of materials.

In closing, we wish to express our gratitude for the fine cooperation received from the other municipal officers, budget committee, planning board and citizens.

It has been a pleasure to serve.

Signed,

Elwood G. Bridge
James W. Smith
Robert J. Tardy
Selectmen of Palmyra

VALUATION OF TOWN

Real Estate	\$748,390.00	
Personal Property	32,970.00	

		\$781,360.00

VALUATION OF BUSINESS INVENTORIES

Industrial	48,000.00	
Livestock & Poultry	398,350.00	
Stock in Trade	104,800.00	

		551,150.00

We assessed 114 mills on 781,360.00	89,075.04	
We assessed .02175 on 551,150.00	11,987.59	
Supplemntal Tax	2,498.85	

Total Committed to Collector		\$103,561.48

TOWN CHARGES

Appropriation	\$8000.00	
Ruth Derome	25.00	
William Ball	222.00	
State Treasurer	63.61	
Malcolm Paine	55.00	
Roland Grandmaison	55.00	
C.H. Hardwick	20.00	
Lovelys Motel	33.18	
Rent of Hall	15.00	
James W. Robinson	100.00	
Roy Leavitt	150.00	
Costs and Interest	831.93	

		\$9,570.72

EXPENDED

Lights	233.46
Telephone	111.98
Town of Pittsfield (fines)	42.20
Town of Newport (fines)	1177.50
Hartland Vol. Fire Dept	790.00
St. Albans Vol. Fire Dept.	683.75
Postmaster - Postage and Box Rent	102.40
Eva B. Dyer	23.50
Registry of Deeds	192.00
Transferred to Cemetery Fund	850.00
Pittsfield Publishers	589.28
Waterville Sentinel	38.51
Hutchins Bros.	33.60
Marks Printing House	110.20
Roscoe Parsons	461.50
Newport Insurance Co.	38.00
Agency Association	1130.50
Perry Furbush	215.25
Stitham & Clapp	238.90
Misc.	897.81
Discounts & Abatements	4057.56

OFFICERS SALARIES AND EXPENSES

James W. Smith	\$1,290.00
Elwood G. Bridge	575.00
Robert Tardy	615.00
Theron Melvin	1000.00
Clarence Fletcher	350.00
Becky Landry	35.00
John F. King	1385.43
Elwood Bridge (clerk & registrar)	150.00
C.H. Lewis	29.25

Expended	\$17,447.58
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FEDERAL REVENUE SHARING

Cash Balance Feb. 18, 1974	\$7,954.25
Received from U.S. Treasurer	5,282.00
Interest to Sept. 30, 1974	1,468.05
From Gen. Fund (1973 overdraft)	299.47

Total	\$15,003.77
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APPROPRIATIONS

Summer Roads	\$3,500.00
Town Hall	1800.00

Town Garage	1600.00	
Pittsfield for Dump	300.00	
Ambulance Service	900.00	
Unexpended Balance 1973 Winter Roads	87.49	

		\$8,187.49
Unencumbered Balance		\$6,816.49
Unexpended on Garage		51.87

SUMMER ROADS FROM REVENUE SHARING

Appropriation	\$3,500.00
Expended	3,500.00

SUMMER ROADS FROM TOWN FUNDS

Appropriation	\$1,000.00	
Transferred from Rev. Sharing	1018.68	
Temple Builders (culverts)	254.80	

		\$2,273.48
Expended		\$2,986.50
Overdrawn		\$713.02

WINTER ROADS

Appropriation	\$8,000.00	
Received from State Treasurer	3918.00	
Rev. Sharing Bal. 1973	87.49	

		\$12,005.49
Expended		\$11,169.02
Balance		\$836.47

STATE AID CONSTRUCTION

Appropriation	\$1200.00
Received from State	3158.00

TOWN EQUIPMENT ACCOUNT

Receipts from Equipment	\$6175.57
Expended	7768.42

POOR ACCOUNT

Appropriation	\$3500.00	
Received from State	4074.70	

		\$7,574.70
Expended	7753.56	
Due From State		\$1,435.43

CEMETERY TRUST FUNDS

Principal		\$7,975.00
Central Maine Power Co. 338 Shares	5141.25	
Bangor Hydro Electric 70 shares	1478.75	
Maine National Bank	1355.00	

	\$7975.00	

CEMETERY ACCOUNT

Appropriation	\$500.00	
Received From:		
Bangor Hydro Electric	89.60	
Central Maine Power Co.	452.92	
Maine National Bank	23.20	

		\$1065.72
Expended:		
Brown and White Paper Co.	\$ 48.00	
American Legion Aux.	20.00	
Salisbury's Garage	41.90	
Arlene Kierstead	50.00	
Labor, Gas and Oil	468.44	

		\$628.34
Unexpended		437.38

SCHOOL ACCOUNT

Feb. 20 Balance	\$69.80	
Assessment S.A.D. #48	73,732.72	
Int. on Ministerial School Fund	69.80	

		\$73,872.32
Paid S.A.D. #48	73,732.72	
Balance		\$139.60

COUNTY TAX

Paid Treasurer of Somerset County	\$5360.00
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AMBULANCE SERVICE

Appropriation from Federal Rev. Sharing	\$900.00
Paid Hartland and St. Albans Emergency Unit	\$900.00

FOR USE OF PITTSFIELD TOWN DUMP

Appropriation from Fed. Rev. Sharing	\$300.00
Paid Town of Pittsfield	\$300.00

CONSTRUCTION OF TOWN GARAGE

Appropriation from Fed. Rev. Sharing	\$1600.00
Paid	

Hardwick Fence Co.	\$546.65
Sheldon's Mary Carter Paint Store	9.04
Philip Holt, Jr.	10.00
Cianbro Corp.	263.15
Condon Electric	719.29

Unexpended	\$1548.13
	51.87

TOWN HALL REPAIRS

Unexpended 1973 Rev. Sharing	\$1800.00
Paid Pittsfield Coal and Oil Co.	1800.00
Appropriation from Surplus	2500.00
Paid Loren Butler	2350.00

Balance	\$150.00

SOCIAL SECURITY ACCOUNT

Balance	\$234.73
Appropriated	200.00
Received from Treasurer	220.84

Total Receipts	\$655.57
Expended	429.42

MAINE MUNICIPAL ASSOCIATION

Appropriation	\$205.00
Paid Maine Municipal Association	\$205.00

REGIONAL HEALTH AGENCY

Appropriation	\$222.00
Expended	\$222.00

OUTSTANDING NOTES & INTEREST

Appropriation	\$500.00	
Expended Interest on Ministerial & School Fund	69.80	

Balance		\$430.20

RECREATION FUND

From Snowmobile Rebate		\$672.00
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CIVIL DEFENSE

Balance		\$200.00
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WORKMANS COMPENSATION

Balance Feb. 20, 1974	\$125.00	
Appropriation	300.00	
Refund	260.00	
Paid Agency Associates		\$307.27
Balance		\$377.73

SOLDIERS MEMORIAL FUND

Balance February 20, 1974		\$332.46
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SENIOR CITIZENS

Appropriation		\$300.00
Paid Senior Citizens		\$300.00

PALMYRA PLANNING BOARD

Appropriation		\$75.00
Paid Planning Board		\$75.00

REPAIR OF DAM

Appropriation		\$1000.00
Balance on Hand	0	\$1000.00

LIABILITIES AND ASSETS

Liabilities

Ministerial and School Fund	\$1,163.33
Soldiers Memorial Fund	332.46
Civil Defense & Public Safety	200.00
Cemetery Trust Funds	7,975.00
Recreation Fund	672.00

Assets

Cash on Hand	\$33,835.66
Revenue Sharing	6,920.02

TREASURER'S REPORT

Cash on Hand, Feb. 18, 1974	\$23,119.89
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Received

Revenue Sharing:	
State Treasurer	6,703.14

Cemetery Account:	
Central Maine Power Co. Interest	\$452.92
Bangor Hydro Electric Co. Interest	89.60
Maine National Bank Interest	23.20

	\$565.72

Education:	
School Administration Fund	\$69.80

Health and Welfare:	
State Treasurer	\$6,252.79

Highways:	
Temple Builders	\$ 254.80
Revenue Sharing Account	1,018.68

	\$1,273.48

State Treasurer:	
Snow Removal	\$3,918.00
Snowmobile Regis. Refund	672.00
Dog Tax Refund	13.61
District Court Fines	50.00
State Aid	3,150.00
Flood Account	4,221.00

	\$12,024.61

Social Security	
Town Warrants	\$220.84

Town Equipment:	
Town Warrants	\$6,093.35
Town of Hartland	77.22
David Kelly	5.00

	\$6,175.57

Miscellaneous:	
James & Ruth Robinson - Perp. Care	\$100.00
Ray Leavitt - Perp. Care	150.00
Florice Jipson - Perp. Care	100.00
Beverly Buzzell - Rent of T. Hall	15.00
Junk Yard Permits:	
Roland Grandmaison	55.00
Malcolm Paine	55.00
Wm. Ball - Plumbing Permit	222.00
Lovely's Motel - Liquor License	33.18
Agency Assoc. Me. Refund	260.00
Tax Deeds	45.00

	\$1,035.18
Tax Liens, Plus Cost and Interest	\$6,496.43
Taxes:	
1974	\$77,910.27
1973	5,876.65
1972	174.26
1971	180.23
1970	9.76
1969	205.56
Excise Taxes:	
1975	\$6,672.17
1974	10,725.27
Interest	212.81
S.C. on 10 Day Notice	15.00
Abatements	3,502.44
Discounts	555.12

Total	\$106,039.54
Total Receipts	\$169,976.99
Total Warrants	137,167.73
Cash on Hand, Feb. 10, 1975	-----
	\$32,809.26
Federal Revenue Sharing Account:	
Bal on Hand, Feb. 18, 1974 - By Receipt	\$6,682.49
Maine National Bank - Interest	1,468.05
United States Treasurer	5,282.00
From Town Warrant # 21	299.47
Plus Interest as of Jan. 1, 1975	27.96

Total	\$13,759.97
Less 8 Warrants	\$8,048.13

Balance on Hand	\$5,711.84
Respectfully submitted,	
Clarence C. Fletcher	
Treasurer	

TAX COLLECTOR'S REPORT

UNCOLLECTED TAXES

1974 Tax Commitment	\$101,062.63	
Tax Supplemented	2,498.85	

Total Commitment		\$103,561.48
Abatements:		
Gould, Ruth	\$ 11.40	
Jewell, Lee	97.88	
Maplewood Poultry Co.	1,522.50	
Newhouse, George	815.63	
Noble, George & Emily	114.00	
Pine Tree Trailer Sales	114.00	
Simpson, Henry	815.63	
Withee, Jerry & Sally	11.40	

		\$3,502.44
Discounts		
Cash Collection	\$ 555.12	
Uncollected Resident Tax	77,842.77	
Uncollected Non-Resident	17,429.38	
	4,169.07	

		\$103,567.18
Less Overpayment by:		
Laurence Sargent		\$5.70

		\$103,561.48
Excise Tax:		
1974	\$10,727.27	
1975	\$6,670.17	

Total Excise		\$17,397.44

UNCOLLECTED TAXES

1974

RESIDENT

Alba's Auto Sales	\$431.10
Bither, Merle Jr. and Marvis	136.80
Ballard, Timothy & Constance	179.40
Batchelder, Gary	34.20
Bowley, Laurence	22.80

Boulier, Edwin & Florence	351.66
Burrell, Malcolm	102.60
Bemis, George	692.47
Blackden, Frank M.	45.60
Buzzell, Omar & Beverly	11.40
Bush, Michael & Ann E.	91.20
Bates, Norman	91.20
Brown, Charles G. & Willie Jim	57.00
Bates, Norman H. & Maxine M.	11.40
Cowan, Willis	136.80
Cyr, Ernest & Emily	97.41
Cyr, Ernest A.	17.10
Curtis, Marcus Heirs	45.60
Catlin, Alfred J.	82.08
Chaffin, Florence	159.60
Creamer, Carl	22.80
Creswell, David P. & Jeanne	159.60
Crosby, Mervin & Hildreth	34.20
Carlow, Jaun & Elizabeth	87.98
Costley, Gladys	45.60
Coldwell, Wayne L. & Linda	114.00
Cowan, Brian	68.40
Carsley, Homer T. & Lois	23.10
Day, Robert L., Jr.	79.80
Dyer, James & Barbara	193.80
Davis, Herbert	28.50
Davis, Herbert	102.60
Dubey, Roland & Barbara	93.48
Dubey, Barbara	91.20
Damboise, Milton & Hazel	63.00
DeGuisto, Charles & Patricia	265.46
Estes, H.W. & Ivan	205.20
Estes, H.W. & Ivan	34.20
Estes, H.W.	68.40
Estes, H.W.	1042.88
Emery, Elwood	68.40
Estes, H.W. & Ivan	17.10
Estes, Burnham G. & Kathryn	11.40
Flowers, Lulu	34.20
Faloon, Orrin	171.00
Grandmaison, Beverly	149.43
Goforth, Mrs. George	34.20
Greene, Fred	39.90
Greene, Fred	12.54
Getchell, Alek	45.60
Grover, Rodney	84.36
Gaudern, Dick Jr. & Barbara	34.20
Gaudern, Dick Jr. & Barbara	312.08
Gaudern, Dick Jr. & Barbara	11.40
Gallup, Guy et al	335.51
Giggey, Robert & Nancy	11.40

Hubel, Kenneth	492.26
Howe, Edward & Ann	175.56
Hurlburt, John & Rose	15.65
Hawkes, Everett	148.20
Holt, Everett, Jr.	70.95
Hamilton, Jennie	20.52
Jones, Arvella	45.60
Jones, Glorine	91.20
King, John Jr., & Sandra	216.60
Kennedy, Larry	79.80
Knowles, Brian & Mary Ann	114.00
Kimball, Larry & Caroline	134.10
Little, Glenard	148.20
Leavitt, Galen	125.40
LaBree, Gary T. & Nola J.	125.40
Lovley's Motel Inc.	3990.00
Marson, Mildred	171.00
Morrison, Kelcy	102.60
Melanson, Henry	102.60
Marcia, Laurence E. & Beverly	182.40
Norton, Charles	125.40
Norrie, David & Mary	53.40
Oliver, Frederick & Natalie	344.00
Preble, Carlton	11.40
Parks, Enoch A. & Anita L.	205.20
Palmer, Carl	57.00
Preble, Carlton	79.80
Pratt, Louise	114.00
Pratt, E.M.	57.00
Randall, Robert	68.40
Raymond, Frank	68.40
Reynolds, E.M. Heirs	79.80
Raymond, Robert W.	102.60
Raymond, Robert M.	57.00
Smith, Helen M.	68.40
Sprague, Daniel & Sheila	102.60
Sheldon, John & Janice	136.80
Salisbury, LaForest & Sandra	182.40
Spooner, Meridith A. & Kathleen	136.80
Snowman, Paul	34.20
Spooner, Meridith Jr. & Patricia P.	239.40
Savage, Lucian O. & Ruth A.	262.20
Shaw, Lester	22.80
Temple, Frederick & Esther	114.00
Temple, Frederick	11.40
Turner, Greydon & Gail	25.40
Turner, David & Grace	79.80
Temple, Royce & Charlotte	239.40
Vicnaire, Sophie	188.10
Vicnaire, Sophie	45.60
Ver Hey, Harold & Gloria A.	91.20

Varney, Millard & Betty	4.56
Webb, Frank & Regina M.	131.10
Wyman, Richard Sr.	114.00
Williams, Charles V. & Geraldine	11.40
Ward, Ralph	125.40
Zeegers, Donna L. & David J. Lanyi	114.00

UNCOLLECTED 1974 NON-RESIDENT TAXES

Austin, Malcolm & Dorothy	\$ 136.80
Bubar, Ronald	11.40
Burke, Dustin & Shirley	200.00
Clement Egg. Co.	1620.38
Clark, Clayton	5.70
Derome, Ruth A.	91.20
Demo, Michael	18.24
Fox, Loraine	22.80
Gaston, Marshall & Lois	91.20
Gagne, Raymond Jr. & Gail	22.80
Huff Bros.	22.80
Hanson, Daniel	11.40
Kern, April & Orland, Otis	34.20
Knowles, Marilyn & Grant, Maxine	45.60
Lord, Leon	516.57
Malken, Morton & Jill	17.10
Maclean, Paul C.	17.10
MacIntosh, Richard E. & Dianne L.	68.40
McFarland, Frank	45.60
Ouellette, Joan J.	11.40
Rowell, Larry	307.80
Rowell, Charles	11.40
Shaw, Charles & Dorothy	28.50
Somerset Pullett Co.	611.18
Spencer, Galen	11.40
Schaeffer, Donald & Carol Ann	91.20
Small, Robert	28.50
Winslow, Charles & Louise	11.40
Winslow Charles & Louise	57.00

1973 UNCOLLECTED TAXES

Uncollected 1973 Tax as of February 1974		\$13,708.63
Cash Collected	\$5,876.55	
Liens	6,520.71	
Uncollected Tax	1,311.37	

		\$13,708.63

1973 UNCOLLECTED RESIDENTS TAXES

Alba's Auto Sales	\$ 37.20
Cyr, Ernest & Emily	23.56
DeGuisto, Charles & Patricia Ann	16.12
Estes, H.W.	471.20
Holt, Everett, Jr.	1.93
Marson, Arthur	8.68
Oliver, Frederick	226.92
Pratt, E.M.	4.96

1973 UNCOLLECTED NON-RESIDENT TAX

Somerset Pullet Co.	\$520.80	
	-----	\$1,311.37

1972 UNCOLLECTED TAXES

Uncollected 1972 Tax as of February 1974		\$1,423.90
Cash Collected	\$174.26	
Uncollected Tax	1249.64	
	-----	\$1423.90

UNCOLLECTED 1972 RESIDENT TAX

Batchelder, Gary	\$ 3.00
Bemis, Edward	195.00
Bowley, Lawrence	3.00
Bates, Norman	3.00
Cyr, Ernest & Emily	24.70
Chaffin, Selwyn	3.00
DeGuisto, Charles & Patricia Ann	6.50
Damboise, Milton & Hazel	3.00
Estes, H.W.	559.00
Grandmaison, Roland	18.20
Hawkes, Everett	3.00
Hamilton, Perley & Merline	4.30
Inman, David	3.00
Knowles, Otto	3.00
Lake, Earland	3.00
McCallum, William	3.00
McCarthy, Philip	3.00
Preble, Carlton	19.50
Pratt, E.M.	10.40
Shaw, Gerald	3.00
Witham, Barry	8.20

1972 UNCOLLECTED NON-RESIDENT TAX

Somerset Pullett Co.	\$367.84	
	-----	\$1,249.64

1971 UNCOLLECTED TAXES

Uncollected 1971 Tax as of Feb. 1974		\$1,179.41
Cash Collected	\$180.23	
Uncollected Tax	999.18	
	-----	\$1,179.41

1971 UNCOLLECTED RESIDENT TAX

Bemis, Edward	210.25	
Cyr, Ernest & Emily	5.23	
Campbell, Clyde	3.00	
Dubey, Roland	17.40	
Estes, Ivan	3.00	
Estes, H.W.	681.50	
Grandmaison, Roland	23.30	
Hamilton, Perley & Merline	1.45	
Irving, David	3.00	
Jenness, Maurice	3.00	
Lake, Earland	3.00	
Pratt, E.M.	11.60	
Rowell, James	5.80	
Southard, Glendon	11.60	
Jarvis, Thomas & Ruthena	7.25	
Wintle, Kenneth	3.00	
Scott, Robert Jr.	5.80	
	-----	\$999.18

1970 UNCOLLECTED TAXES

Uncollected 1970 Tax as of February 1974		\$406.42
Cash Collected	\$9.76	
Abatement		
(Burns, Knowlton)	4.88	
Uncollected Tax	391.78	
	-----	\$406.42

1970 UNCOLLECTED RESIDENT TAX

Bemis, Edward	\$115.90
Bates, Norman	3.00

Cousins, Robert	3.00	
Champluvier, Duane	3.00	
Dyer, Gilbert	149.40	
Grant, Charles	3.00	
Grandmaison, Roland	17.08	
Hartley, Owen & Geraldine	61.00	
Jenness, Maurice	3.00	
Neal, Aaron	3.00	
Pratt, E.M.	12.76	
Rowell, James	4.88	
Stevens, Gerald	9.76	
Wintle, Kenneth	3.00	

		\$391.78

1969 UNCOLLECTED TAXES

Uncollected 1969 Taxes as of February 1974		\$723.72
Cash Collected	\$205.56	
Uncollected Tax	518.16	

		\$723.72

1969 UNCOLLECTED RESIDENT TAX

Batchelder, Gary	9.12
Bowley, Lawrence	4.56
Creamer, Carl	3.04
Dyer, Gilbert	23.28
Dubey, Roland Jr.	3.04
Dubey, Roland	17.40
Hartley, Owen & Geraldine	13.64
Hartley, Owen & Geraldine	76.00
Hawkes, Everett	12.16
Hughes, Paul	9.08
Hewins, Walter	6.04
Jenness, Maurice	12.16
Kaherl, Madeline Heirs	6.08
Lake, Earland	7.56
Neal, Perley	4.56
Pratt, E.M.	6.08
Robbins, Carl	4.56
Stevens, Gerald	3.44
Woodbury, Earl	7.56

1969 UNCOLLECTED NON-RESIDENT TAX

Maine Egg Farms	\$288.80	

		\$518.16

TAX LIENS

	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959
Maine National Bank	62.00														
Gary Batchelder	37.20	39.00													
Norman Bates	99.20			12.20											
David Belanger	148.80														
Lawrence Bowley	24.80	26.00	14.50	12.20	15.20	12.20	10.80	11.20	16.00						
Frederick & Evelyn Braley		84.50													
Basil Brooker			43.50	36.60											
Edward & Marilyn Caruso	68.80														
Clayton Clark	6.20														
Brian Cowan	62.00														
Carl Creamer	24.80	26.00	29.00												
Marcus Curtis Heirs	49.60	52.00	58.00	48.80		48.80									
Ernest A. Cyr	18.60	19.50													
Ernest A. & Emily Cyr	86.80														
Harry & Mable Campbell			14.50												
Robert Cousins			24.40												
Robert Cole					30.40										
Roland Dubay, Jr.			116.00	28.56											
Milton & Hazel Damboise	124.00														
Priscilla Derosier		6.50													
Roland & Barbara Dubey			101.50												
Irene Derosier					228.00										
H.W. Estes	24.40														
H.W. Estes	647.20														
H.W. Estes & Ivan Estes	223.20														
H.W. Estes & Ivan Estes	27.20														
H.W. Estes	18.60														
Cora Estes Heirs													13.20		
Floyd Fernald										6.40					

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SENIOR CITIZENS

ORGANIZATION REPORT

We, the officers of the Palmyra Senior Citizens Organization wish to thank the Selectmen and the voters of the Town of Palmyra for their continued support of the Senior Citizens Program.

Due to the appropriations provided by the Town, we have been able to make life a little more meaningful for some of our older citizens, some of whom have contributed to the well being of Palmyra in past years.

Our visitation committee has brought a bit of cheer to the hospital patients and nursing home residents, and to shut-ins. As noted in the Financial Statement, the monies have been spent in making these small gifts possible, throughout the year, as well as at Christmas time; all of which have been greatly appreciated by the recipients.

We have been fortunate in having available on Thursdays, a Mini-Bus Service, provided by the Central Senior Citizens Association. Elderly citizens of our Town can avail themselves of this service for Doctor's and Hospital appointments, and other needs.

Several citizens are now taking advantage of the bus, and others are invited to make use of this convenience on Thursdays; simply by calling the dispatcher at Skowhegan. The toll-free number is 800 - 452-4642. If possible, call several days in advance, to make sure of getting your appointment; or phone Arlene Lewis in town.

The bus is available to citizens of Clinton on Mondays; to Hartland, St. Albans & Ripley on Tuesdays; to Pittsfield on Wednesdays; to Palmyra on Thursdays. Friday is a Catch-All day for all towns for Doctors Appointments. On all days, Doctors & Hospital appointments are given preference. After that, the bus is available for other use, such as grocery shopping or personal needs.

This service has been a great blessing to some of our elderly in this area, who have no other means of transportation, and who would otherwise be unable to leave their homes.

We are also fortunate in having our Palmyra Senior Citizens President serving as a Director in the Central Senior Citizens Assoc., Inc. at Augusta, where he can have a voice in the affairs of all Senior Citizens.

We trust that these programs may continue, for the benefit of all of our worthy citizens; and ask for your support. We also invite anyone to come and join us at our monthly meetings.

CLAIR LEWIS, President
GERDA MILLETT, Vice President
DOROTHY KURT, Secretary-Treasurer

PALMYRA SENIOR CITIZENS

FINANCIAL REPORT - 1974

Receipts

Balance as of Feb. 20, 1974	\$120.12	
Allotment from Town of Palmyra	300.00	
Bank Interest	8.59	

		\$428.71

Expenditures

Hospital Patients, Fruit, Flowers, etc.	\$29.43	
Shut-In Cheer Gifts	24.30	
Cards and Postage, Sympathy & Get Well	10.66	
Christmas Baskets	77.82	
Senior Citizens Coffee Maker	31.45	
Central Senior Citizens Assoc. Transportation fund	100.00	

		\$273.66
On Deposit at Merrill Trust Co. Newport	\$112.48	
Cash on Hand	42.57	

Balance as of January 30, 1975		\$155.05

PLANNING BOARD

FINANCIAL REPORT - 1974

Receipts

Aug. 19 from Town	\$75.00
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Expenditures

Aug. 19, Cash Box	\$3.44	
Aug. 20 Ledger	1.37	
Sept. 16, Postal Cards	.96	
Dec. 31, Rubber Stamp	9.50	

		\$15.27
Cash on Hand		\$59.73

CEMETERY TRUST FUNDS

Allen, Alene	Warren Hill	\$200.00
Applebee, Arthur	Village	400.00
Badger & Ross	Spring Hill	100.00
Batchelder, G.F. & M. Porter	Village	100.00
Benjamin, James	Goodwin	100.00
Blaisdell, W.A.	Spring Hill	100.00
Brewer, Harold M.	Village	100.00
Bryant, Casper	Village	100.00
Bryant, Laforest	Village	100.00
Cole, Augusta	Spring Hill	50.00
Curtis, Major Donald	Village	100.00
Davis, J. Sewell	Warren Hill	100.00
Dyer, Michael	Mt. Pleasant	200.00
Emerson, D.S.	Spring Hill	100.00
Emerson, Maria J.	Spring Hill	100.00
Emery, Edwin	Village	100.00
Estes, Howard	Mt. Pleasant	50.00
Farnham, Samuel	Village	100.00
Farnum, Warren	Mt. Pleasant	50.00
Field, Cyrus	Spring Hill	100.00
Getchell & Waterhouse	Goodwin	100.00
Grant, Franklin	Goodwin	50.00
Hanson & Woodbury	Spring Hill	100.00
Hanson, George	Village	125.00
Hanson, Minnie M.	Goodwin	100.00
Hanson, Moses	Village	125.00
Higgins, Judson	Spring Hill	100.00
Hilton & Wentworth	Village	200.00
Homestead, J.B.	Spring Hill	50.00
Howes, Allison P.	Mt. Pleasant	100.00
Jewett, C.M.	Village	100.00
Johonnette, H.G. & Leslie	Village	100.00
Johonnett, H.M.	Village	50.00
Johonnett, Mary	Village	50.00
Keene, Herbert	Judkins	100.00
Kierstead, Arlene	Village	200.00
Kilcollins, Wilbert	Village	100.00
Kurt, Ernest	Village	200.00
Lancey Fund	Village	300.00
Lawrence, Warren	Village	200.00
Leavitt, A.J.	Spring Hill	100.00
Leavitt, Nellie J.	Village	100.00
Leavitt, Perley	Spring Hill	50.00

Leavitt, William & Sarah	Spring Hill	100.00
Longley, J.P.	Spring Hill	100.00
McCabe, E.T. & Lilla	Village	100.00
Maddocks, Charles & F. Wasson	Mt. Pleasant	200.00
McFarland, Elmer E.	Village	100.00
Millett, Thomas	Spring Hill	100.00
Mills, Capt. Benjamin	Goodwin	100.00
Mills, George	Village	50.00
Mitchell, W.D.	Warren Hill	50.00
Morton, Charles	Mt. Pleasant	100.00
Nay, Ebenezer	Warren Hill	100.00
Norris, Norman	Village	100.00
Patten, Glancey	Mt. Pleasant	100.00
Parkman, John	Spring Hill	100.00
Randall, Frank B.	Village	150.00
Robinson, D.S.	Village	100.00
Robinson, John F.	Mt. Pleasant	100.00
Sanford, David	Village	100.00
Shaw, Henry	Spring Hill	50.00
Sinclair, William P.	Mt. Pleasant	50.00
Spollett, C.E.	Judkins	50.00
Stacy, Emma C.	Mt. Pleasant	100.00
Stevens E.M. & Davis		50.00
Taylor & Ladd	Village	75.00
Tibbetts, William	Spring Hill	200.00
Webber & Clement	Webber & Clement Cem.	200.00
Weeks, Albion	Village	100.00
Weeks & Frost	Village	100.00
Whitten, Daniel	Spring Hill	100.00

		\$7,975.00

PERPETUAL CARE

Village	\$3,925.00
Spring Hill	1,700.00
Mt. Pleasant	1,050.00
Warren Hill	450.00
Goodwin (Smith)	450.00
Webber - Clement	200.00
Judkins (Keene)	150.00

	\$7,525.00
Stevens - Davis	50.00

	\$7,975.00

AUDITOR'S REPORT

TOWN OF PALMYRA, MAINE

FEBRUARY 20, 1973 TO FEBRUARY 18, 1974

Letter of Transmittal
Comments and Suggestions

Exhibits

Comparative Balance Sheet
Statement of Cash Receipts and Disbursements
Analysis of Surplus
Statement of Departmental Operations
1973 Valuation, Assessment and Collection of Taxes

A
B
C
D
E

Schedules

Cash on Hand and in Bank
Accounts Receivable
Taxes Receivable
Tax Liens
Tax Acquired Property
Trust Funds

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A-2
A-3
A-4
A-5
A-6

REVENUE SHARING FUNDS

Letter of Transmittal
Comments

Exhibits

Statement of Revenue, Appropriations,
Expenditures and Balance
Statement of Obligations Incurred

F
G

ROSCOE M. PARSONS

PUBLIC ACCOUNTANT

**41 WESTERN AVENUE
FAIRFIELD, MAINE 04937**

April 2, 1974

Board of Selectmen

Palmyra,

Maine

In accordance with your request, an audit has been conducted of the financial records of the Town of Palmyra, Maine for the fiscal year ended February 8, 1974.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town have been properly handled.

In my opinion, the accompanying comparative balance sheet and related statements of operation and unappropriated surplus present fairly the financial position of the Town of Palmyra, Maine and the results of its operation for the year then ended, in conformity with generally accepted governmental accounting principles applied on a basis consistent with that of the preceding year.

Roscoe M. Parsons
Public Accountant

COMMENTS
TOWN OF PALMYRA, MAINE
FEBRUARY 20, 1973 to FEBRUARY 16, 1974

Scope of Audit:

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Count of cash was made and reconciled with the records at audit date. Records were checked to determine the accuracy of recording cash transactions.

The cash account was verified by reconciliation of statements furnished by the depository. Letters of confirmation were used to verify the correctness of recorded assets and liabilities.

Vouchers, payrolls and canceled checks were examined on a selective basis. Excise tax collections were verified with the copies of receipts retained by the tax collector. Trust fund transactions were examined. Surety bond coverage was reviewed.

Revenue accruing to the municipality from various sources was checked. Records of town meetings as pertained to financial matters were checked.

Departmental Operations:

The fiscal year's operations showed that a net unexpended departmental balance of \$2,665.28 was lapsed to the unappropriated surplus account, per the following summary:

Departmental Accounts:	
Unexpended Balances	\$7,130.45
Overdrafts	4,465.17
	<hr/>
Net Unexpended Balance	\$2,665.28
	<hr/>

Overdrafts in Town charges, town road improvement fund, less the overlay were the major factors contributing to the net unexpended balance lapsed to surplus.

The unappropriated surplus amounted to \$56,142.28 at the year end, an increase of \$8,372.78 for the year.

This increase was occasioned principally by the net unexpended departmental balance and excise tax revenue less transfers voted by the townspeople for town charges and garage construction.

Balances of \$1,136.46 in various operating accounts were carried forward to the ensuing year. An overdraft of \$4,884.15 in the equipment maintenance account was also carried forward.

General:

Excise tax revenue was transferred to the unappropriated surplus account. Transfers from the unappropriated surplus account for specific current year operations were authorized by the townspeople.

Recommendation:

It is suggested that prompt action be taken to collect outstanding taxes and tax liens.

TOWN OF PALMYRA, MAINE
COMPARATIVE BALANCE SHEET
GENERAL FUND

	<u>February 18, 1974</u>	<u>February 19, 1973</u>
<u>Assets</u>		
Cash on Hand and in Bank		
General	\$23,119.89	\$33,547.95
Change Fund	100.00	100.00
	-----	-----
	\$23,219.89	\$33,647.95
Accounts Receivable	1,737.92	969.05
Taxes Receivable	18,066.92	15,077.93
Less-Reserve for Losses	1,554.37	1,554.37
	-----	-----
	16,512.55	13,523.56
Tax Liens	7,881.37	7,888.40
Tax Acquired Property	334.03	334.03
Deferred Appropriations		
State Aid Construction-Town	1,800.00	
State Aid Construction-State	3,150.00	

	4,950.00	
	-----	-----
TOTAL	\$54,635.76	\$56,362.99
	-----	-----
<u>Liabilities, Reserves and Surplus:</u>		
<u>Liabilities:</u>		
Accounts Payable		\$ 122.75
<u>Reserves:</u>		
Departmental Balances Carried		
(Net) (Exhibit D)	\$(3,747.69)	\$6,857.41
Ministerial and School Fund	1,163.33	1,163.33
Cemetery Perpetual Care Funds	850.00	450.00
State of Maine Revenue Sharing	227.84	
	-----	-----
	\$(1,506.52)	\$ 8,470.74
<u>Surplus:</u>		
Unappropriated (Exhibit C)	56,142.28	47,769.50
	-----	-----
TOTAL	\$54,635.76	\$56,362.99

REVENUE SHARING FUND

	<u>February 18, 1974</u>	<u>February 19, 1973</u>
<u>Assets:</u>		
Time Deposits	\$7,866.76	\$28,865.10
Demand Deposit	87.49	
Due from General Fund	299.47	
	-----	-----
TOTAL	\$8,253.72	\$28,865.10
<u>Reserve:</u>		
Fund Balance	\$8,253.72	\$28,865.10
	-----	-----

TRUST FUNDS

<u>Assets:</u>		
Securities	\$6,620.00	\$6,620.00
Time Deposits	505.00	505.00
Due from General Fund	2,013.33	1,613.33
	-----	-----
TOTAL	\$9,138.33	\$8,738.33
<u>Reserve:</u>		
Cemetery Perpetual Care Funds	\$7,975.00	\$7,575.00
Ministerial and School Fund	1,163.33	1,163.33
	-----	-----
TOTAL	\$9,138.33	\$8,738.33

EXHIBIT B

TOWN OF PALMYRA, MAINE

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED FEBRUARY 18, 1974

Cash Balance--February 20, 1973		\$33,547.95
Cash Receipts:		
Tax Collections--		
Current Year	\$84,353.49	
Prior Years	4,703.19	

		\$89,056.68

Tax Liens	6,072.28	
Excise Taxes--		
1973 Receipts	8,877.39	
1974 Receipts	7,868.92	

		16,746.31
Departmental Receipts		27,033.27
Tax Anticipation Notes		15,000.00
State of Maine Revenue Sharing		5,371.19
Welfare Accounts		2,691.72
Cemetery Perpetual Care Funds		400.00
Other		348.77

TOTAL CASH RECEIPTS		162,720.22

TOTAL		196,268.17
Cash Disbursements:		
Departmental Accounts	\$156,001.08	
Tax Anticipation Notes	15,000.00	
Welfare Accounts	2,024.45	
Accounts Payable	122.75	

TOTAL CASH DISBURSEMENTS		173,148.28

CASH BALANCE--February 18, 1974		\$23,119.89

EXHIBIT C

TOWN OF PALMYRA, MAINE

ANALYSIS OF SURPLUS

FEBRUARY 18, 1974

BALANCE--February 20, 1973		\$47,769.50
Increase:		
Net Unexpended Departmental		
Balance Lapsed (Exhibit D)	\$ 2,665.28	
Excise Tax Revenue	16,746.31	
Supplemental Taxes	302.20	
Other (Net)	158.99	

		\$19,872.78
Decrease:		
Transfers (per Town Vote)	11,500.00	

Net Increase		8,372.78

BALANCE--February 18, 1974		\$56,142.28

EXHIBIT E

TOWN OF PALMYRA, MAINE
1973 VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED FEBRUARY 18, 1974

	<u>Real Estate</u>	<u>Personal Estate</u>	<u>Total</u>
VALUATION:	\$689,190.00	\$99,590.00	\$788,780.00
ASSESSMENT:			
Valuation x Rate \$788,780.00 x .124		\$97,808.72	
Supplemental Taxes		254.20	
Total Assessment Charged to Collector		-----	\$98,062.92
COLLECTIONS AND CREDITS:			
Cash Receipts		83,760.43	
Discounts (as cash)		593.06	
Total Collections and Credits		-----	84,353.49
1973 TAXES RECEIVABLE - February 18, 1974			----- \$13,709.43

COMPUTATION OF ASSESSMENT

TAX COMMITMENT (as above)	\$97,808.72	
State of Maine Revenue Sharing	5,143.35	
TOTAL	-----	\$102,952.07
REQUIREMENTS:		
Appropriations	6,622.00	
School Admin. Dist. No. 48	88,219.48	
County Tax	3,680.00	
TOTAL REQUIREMENTS	-----	\$98,521.98
OVERLAY		----- \$4,430.59

TOWN OF PALMYRA, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 18, 1974

	Appropriations	Other Credits	Total	Expenditures	Balances Lapsed	Carried
General Government:						
Town Charges	\$	\$ 8,966.31	\$ 8,966.31	\$10,280.52	\$(1,314.21)	\$
Protection:						
Civil Defense		200.00	200.00			200.00
Workmen's Compensation	200.00	339.00	539.00	414.00	125.00	
Health & Sanitation						
Home Nursing Care	222.00		222.00	222.00		
Ambulance		900.00	900.00	900.00		
Highways & Bridges						
Summer Roads		4,823.85	4,823.85	4,524.38		299.47
State Aid Road Construction	1,200.00	6,150.00	7,350.00	7,350.00		
Dog Town Road	500.00		500.00	517.92	(17.92)	
Garage Construction		4,500.00	4,500.00	4,454.30	45.70	
Winter Roads		3,918.00	3,918.00	2,944.90	973.10	
Town Road Improvement Fund		8,324.48	8,324.48	11,274.66	(2,950.18)	

Equipment:						
Maintenance		10,135.71	10,135.71	15,019.86		(4,884.15)
Welfare:						
Town Poor	3,500.00	1,766.75	5,266.75	4,063.85	1,202.90	
Cemeteries:						
Maintenance		554.48	554.48	670.68	(116.20)	
Unclassified						
Social Security	200.00	415.96	615.96	381.23		234.73
Senior Citizens	300.00		300.00	300.00		
Soldiers Memorial		332.46	332.46			332.46
Town House Repair		500.00	500.00	566.66	(66.66)	
Interest:						
Notes	500.00		500.00	146.84	353.16	
Special Assessments:						
School Admin. Dist. 48	88,219.48	139.60	88,359.08	88,289.28		69.80
County Tax	3,680.00		3,680.00	3,680.00		
Overlay	4,430.59		4,430.59		4,430.59	
TOTALS	\$102,952.07	\$51,966.60	\$154,918.67	\$156,001.08	\$2,665.28	\$(3,747.69)

SCHEDULE A-1

TOWN OF PALMYRA, MAINE

CASH IN BANK

FEBRUARY 18, 1974

Maine National Bank, Pittsfield, Maine		
Balance per Statement February 27, 1974	\$25,796.63	
Cash Over	.14	
	-----	\$25,796.49
Deduct Outstanding Checks		2,676.60

		23,119.89
Charge Fund - Tax Collector		100.00

TOTAL		\$23,219.89

SCHEDULE A-2

ACCOUNTS RECEIVABLE

State of Maine		\$1,625.92
Welfare		
Other Municipalities		
Dexter		112.00

TOTAL		\$1,737.92

SCHEDULE A-3

TOWN OF PALMYRA, MAINE

TAXES RECEIVABLE

YEAR ENDED,

<u>Year</u>	<u>February 18, 1974</u>	<u>February 19, 1973</u>
1973	\$13,709.43	
1972	1,419.09	\$11,725.46
1971	1,177.99	1,501.58
1970	431.41	505.17
1969	753.78	770.50
1968	147.12	147.12
1967	60.90	60.90
1966	79.60	79.60
1965	287.60	287.60
	-----	-----
TOTALS	\$18,066.92	\$15,077.93

SCHEDULE A-4

TAX LIENS

1972	\$3,796.00	
1971	1,768.81	\$4,999.48
1970	851.40	1,063.44
1969	854.09	1,107.81
1968	226.92	263.52
1967	102.60	156.60
1966	39.20	39.20
1965	16.00	16.00
1964	89.60	105.60
1962	37.00	37.00
1961	76.20	76.20
1960	19.25	19.25
1959	4.30	4.30
	-----	-----
TOTALS	\$7,881.37	\$7,888.40

SCHEDULE A-5

TOWN OF PALMYRA, MAINE

TAX ACQUIRED PROPERTY

FEBRUARY 18, 1974

Berry, Homer		\$289.55
Kenney, Arnold Heirs		
1964 Tax Lien	\$12.80	
1968 Tax Lien	9.76	
1969 Tax Lien	12.16	
1970 Tax Lien	9.76	

		44.48

TOTAL		\$334.03

SCHEDULE A-6

TRUST FUNDS

Cemetery Perpetual Care Funds:

Principals--	
Securities	\$6,620.00
Time Deposits	505.00
Due from General Fund	850.00

	7,975.00

Ministerial and School Funds:

Principal--	
Due from General Fund	1,163.33

TOTAL	\$9,138.33

ROSCOE M. PARSONS
PUBLIC ACCOUNTANT
41 WESTERN AVENUE
FAIRFIELD, MAINE 04937

April 2, 1974

Board of Selectmen
Palmyra
Maine

In accordance with your request, an audit has been conducted of the financial records of the Town of Palmyra Revenue Sharing Fund for the fiscal year ended February 18, 1974.

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Insofar as could be ascertained within the scope of this examination, the accompanying Statement of Revenue, Appropriations, Expenditures and Balance, and Statement of Obligations incurred, present fairly the financial position of the Town of Palmyra Revenue Sharing Fund at February 18, 1974 and the results of the financial operations for the year then ended.

Roscoe M. Parsons
Public Accountant

TOWN OF PALMYRA, MAINE
REVENUE SHARING FUND
YEAR ENDED FEBRUARY 18, 1974

Scope of Audit:

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. The cash accounts were verified by reconciliation of statements furnished by the depository and by direct bank confirmation.

Vouchers were examined on a selective basis.

Operational Results:

Appropriations and Expenditures for the year were as follows:

Operating/Maintenance:

Appropriations	\$13,400.00	
Expenditures	13,013.04	

Unencumbered Balance, End of Year		\$386.96

Capital:

Appropriations	14,300.00	
Expenditures	14,300.00	

Unencumbered Balance, End of Year		----- \$386.96

The unappropriated funds totaled \$7,866.76 leaving an available fund balance of \$8,253.72.

The money was appropriated and expended in accordance with the Federal Regulations governing Revenue Sharing Funds as required under Title I of the State and Local Fund Assistance Act of 1972. Reference to sub part E, Section 51.40 of Title 3, money and finance: Treasury.

Income received from investment of monies in excess of current requirements amounted to \$1,240.66.

TOWN OF PALMYRA, MAINE
 REVENUE SHARING FUNDS
 STATEMENT OF REVENUE, APPROPRIATIONS, EXPENDITURES
 AND BALANCE
 YEAR ENDED FEBRUARY 18, 1974

Available Funds Beginning of Year	
Unappropriated	\$28,865.10
Add Reserve:	
Entitlement Payments:	
Entitlement Period:	
January 1 to March 31, 1973	\$2,726.00
April 1 to June 30, 1973	2,726.00

	5,452.00
Interest on Investments	1,249.66

TOTAL RESERVE	6,701.66

TOTAL	35,566.76
Less - Unappropriated, End of Year	7,866.76
Available for Obligation During Year	-----
	27,700.00
Less:	
Expenditures	27,313.04

Unencumbered Balance, End of Year	386.96
Unappropriated, End of Year	7,866.76

Available Funds, End of Year	\$8,253.72

ACCOUNTABILITY

Maine National Bank,	
Pittsfield, Maine 90-0-90187-1	\$7,866.76
Maine National Bank,	
Pittsfield, Maine 935-0535-2	87.49
Due from General Fund	299.47

TOTAL	\$8,253.72

EXHIBIT G

TOWN OF PALMYRA, MAINE
REVENUE SHARING FUNDS
STATEMENT OF OBLIGATIONS INCURRED
YEAR ENDED FEBRUARY 18, 1974

Operating/Maintenance Expenditures:	
Winter Roads	\$ 7,912.51
Ambulance	900.00
Summer Roads	4,200.53

Total Operating/Maintenance Expenditures	13,013.04

Capital Expenditures:	
Truck, Snow Plow and Sander	12,500.00
Construction Salt Shed	1,800.00

TOTAL CAPITAL EXPENDITURES	14,300.00

TOTAL OBLIGATIONS INCURRED	\$27,313.04

